

AUDIT  
OFFICE













F I R S T      R E P O R T  
 FROM  
 S E L E C T    C O M M I T T E E  
 ON  
 W I N D S O R    C A S T L E    A N D    B U C K I N G H A M    P A L A C E.

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THE SELECT COMMITTEE appointed to inquire into Matters connected with WINDSOR CASTLE and BUCKINGHAM PALACE ; and to whom the Papers presented to The House by His Majesty's Command on the 15th day of February 1831, together with the Minutes of Evidence taken by the Committee in the last Session of Parliament, and the Papers laid before them, were referred ; and who were empowered to report from time to time to The House :—HAVE agreed to this their FIRST REPORT ; which has reference only to the FURNITURE of WINDSOR CASTLE.

**Y**OUR Committee have ascertained that the Amount of Parliamentary Grant for Furniture at Windsor Castle, was — £.267,000

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That the Sums paid to certain Tradesmen in the department of the Lord Chamberlain, on account of their Bills, amounted to — — — — — 217,943

That there has been paid to the Tradesmen in the department of the Lord Steward, for Kitchen Furniture — 1,768

That there has also been paid for Tapestry — — — — — 3,550  
 Making an Aggregate of — — — — — £. 223,261

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That the Balance of the Parliamentary Grants in the Exchequer is consequently £. 43,739.

Your Committee, after the best inquiries they were able to make, resolved to recommend the payment of certain Balances due to the Tradesmen, whose bills were either within the original Estimates delivered, or the excess of whose bills above their Estimates was satisfactorily explained. These Balances amounted to £. 11,608. 9 s. 7 d.

Messrs. *Morel & Seddon* had been paid the full amount of their Estimates, £. 143,000 ; but the Bills by them delivered were for the Sum of £. 203,963, and a balance was consequently claimed of £. 60,963.

Your Committee felt that they were wholly incapable of fixing any value on the Furniture so provided, and yet that they could not be justified in advising the payment of so large an Excess over the original Estimates, without endeavouring to obtain further information. Certain charges for different articles of Furniture, to which the attention of Your Committee had been specially directed, were, at their recommendation, submitted by the Treasury to the examination of competent Judges, who however, after a preparatory inspection of the same, declined a task which they considered themselves wholly incapable of performing.

Your Committee having thus failed in an attempt to value those selected Articles of Furniture, which might have been a criterion of whether the general charges in the Bill were or were not extravagant, at length entered into an arrangement with Messrs. *Morel & Seddon*, that they should deliver a Statement of the Sums actually by them expended in labour, materials, and trade charges, and the profit to them accruing ; this Statement to be verified by the examination of their books, by an Accomptant to be appointed by the Treasury.

Mr. Abbott was consequently appointed : and after due consideration of different Reports presented by him, and the Answers thereto made by Messrs. *Morel & Seddon*, and after the examination of many Witnesses as to the fair profit which ought to be charged by Upholsterers for such costly and elaborate furniture, Your Committee report, that the Bill of Messrs. *Morel & Seddon*, originally amounting to £. 203,963. 6. 5. should be diminished to £. 179,300. 18. 9.

Messrs. *Morel & Seddon* having paid £. 1,050. to the Lord Chamberlain's Office, in part of Fees, a practice to which Your Committee strongly object in all instances, and to which the Lords Commissioners of the Treasury have in this case specially objected, Your Committee recommend that this Sum should be repaid.

The Account will be as follows : —

	£.	s.	d.
Balance due to various Tradesmen, exclusive of Morel & Seddon	- - - - -	11,608	9 7
Balance to be paid Morel & Seddon	- - -	37,350	19 7½
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	£. 48,959	9	2½
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The Balance of Grants in the Exchequer being £. 43,739. there will remain to be provided for by Parliament, to complete the Sums due for Furniture at Windsor Castle, £. 5,220. 9. 2½. less such Sum as may be repaid by the Lord Chamberlain's Office for Fees received.

Your Committee trust that they do not exceed the duties entrusted to them, if they express an opinion that a very heavy expense has been incurred for furnishing Windsor Castle, without due regard to economy, and without sufficient check from the proper authorities.

The appointment of a Furnishing Committee, so far from realizing the expectations of the Lords of the Treasury, who in their Minute of the 27th July 1826, say, "My Lords receive with much satisfaction the communication of this arrangement, under which they are convinced that the service will be executed in the manner best suited to the peculiar nature of it, and most consistent with the utmost economy of which such an expenditure may be susceptible ;" has, it is to be feared, been productive of an increased lavish expenditure, inasmuch as neither the Treasury nor the Lord Chamberlain's Office appear to have considered themselves responsible, while the Members of the Furnishing Committee did not supply any adequate check on this extravagant waste of Public Money.

Your Committee strongly deprecate the practice of establishing any irresponsible Boards, who thus relieve the proper authorities from the performance of duties which strictly belong to their official situations.

27 September 1831.

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